

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13–302.

(a) To determine whether a tax return is correct or otherwise to enforce a provision of this article, a tax collector may:

(1) examine any records or other data that may be relevant or material to the matters required to be included in a tax return;

(2) conduct an investigation;

(3) hold a hearing;

(4) administer oaths;

(5) take testimony and other evidence; and

(6) subpoena:

(i) any person; or

(ii) any relevant document.

(b) If the Comptroller determines that the taxpayer's records are so detailed, complex, or voluminous that an audit of all detailed records would be unreasonable or impractical, the Comptroller may compute the sales and use tax by using scientific random sampling techniques.

(c) If a person fails to comply with a subpoena or fails to testify on any matter on which the person lawfully may be interrogated, on petition of a tax collector, a circuit court or, if the subpoena is issued under authority of an orphans' court, the orphans' court may pass an order directing compliance with the subpoena or compelling testimony.

[\[Previous\]](#)[\[Next\]](#)